

South Canton Scholars Charter Academy

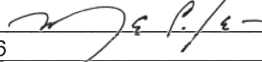
A Resolution of the Board of Directors
2026-27 Initial Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2026-27

| | General | School Services | Total (Memorandum Only) |
|---|----------------------|------------------------|------------------------------------|
| REVENUE | | | |
| State Aid | 8,319,732 | - | 8,319,732 |
| Other State Sources | 907,197 | - | 907,197 |
| Local Sources | 311,348 | - | 311,348 |
| Federal Grants | 464,891 | - | 464,891 |
| Private Sources | 91,590 | - | 91,590 |
| Total Revenues and Transfers | <u>10,094,758</u> | - | <u>10,094,758</u> |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | |
| Instruction | | | |
| Basic Instruction | 2,866,533 | - | 2,866,533 |
| Added Needs | 1,307,265 | - | 1,307,265 |
| Support Services | | | |
| Pupil Services | 552,674 | - | 552,674 |
| Instructional Staff Support | 1,015,650 | - | 1,015,650 |
| General Administration | 702,630 | - | 702,630 |
| School Administration | 645,392 | - | 645,392 |
| Business & Internal Services | 379,716 | - | 379,716 |
| Central Services | 889,085 | - | 889,086 |
| Operations & Maintenance | 1,710,810 | - | 1,710,810 |
| Pupil Transportation Services | 22,990 | - | 22,990 |
| Other Support Services | 6 | - | 6 |
| Community Services | | | |
| Community Activities | 2,006 | - | 2,006 |
| Total Expenditures | <u>10,094,758</u> | - | <u>10,094,758</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | - | - | - |
| Transfer Between Funds | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 37,960 | - | 37,960 |
| CURRENT FUND BALANCE | <u><u>37,960</u></u> | - | <u><u>37,960</u></u> |

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on May 27, 2026
where a quorum of the board was present.

Signed By: 
Dated: May 27, 2026

South Canton Scholars Charter Academy
2026-27 Initial Budget Detail Comparison to 2025-26 Amended Budget Detail

| | <u>2025-26 Amended</u> | <u>2026-27 Initial</u> |
|--|----------------------------|----------------------------|
| General Fund | | |
| REVENUE | | |
| State Aid | 8,212,986 | 8,319,732 |
| Revenue from State Sources | 952,994 | 907,197 |
| Revenue from Local Sources | 311,003 | 311,348 |
| Restricted-Federal 'Pass thru' Grants - Title I | 187,973 | 238,301 |
| Restricted-Federal 'Pass thru' Grants - Title IV | - | 46,529 |
| IDEA Flowthrough | 175,261 | 175,261 |
| E-Rate (32.004) | 4,700 | 4,800 |
| Revenue from Private Sources | 90,090 | 91,590 |
| Total Revenue & Other Transactions | <u>9,935,006</u> | <u>10,094,758</u> |
| EXPENDITURES | | |
| Basic Instruction | | |
| Salaries & Wages | 2,029,872 | 1,965,271 |
| Payroll Taxes | 168,479 | 163,117 |
| Insurance Benefits | 217,446 | 266,988 |
| Other Benefits | 55,923 | 56,774 |
| Employment Expenses | 18,445 | 18,910 |
| Contracted Services | 106,247 | 106,247 |
| Curricular Tools | 98,450 | 97,670 |
| Student Costs | 71,005 | 72,830 |
| General Supplies | 23,095 | 23,870 |
| Equipment Expense | 64,847 | 47,285 |
| Dues & Subscriptions | 11,802 | 12,571 |
| Board Funds | 35,000 | 35,000 |
| Total - Basic Instruction | <u>2,900,611</u> | <u>2,866,533</u> |
| Added Needs | | |
| Compensatory Education | | |
| Salaries & Wages | 555,303 | 569,550 |
| Payroll Taxes | 45,977 | 47,273 |
| Insurance Benefits | 91,058 | 111,131 |
| Other Benefits | 13,295 | 13,669 |
| Curricular Tools | 70,003 | 60,191 |
| Equipment Expense | - | 6,363 |
| Other | 5,385 | 5,527 |
| Subtotal - Compensatory Education | <u>781,021</u> | <u>813,704</u> |
| Special Education | | |
| Salaries & Wages | 387,637 | 365,456 |
| Payroll Taxes | 32,174 | 30,333 |
| Insurance Benefits | 69,854 | 39,322 |
| Other Benefits | 10,366 | 9,848 |
| Employment Expenses | 1,487 | 1,355 |
| Contracted Services | 1,325 | - |
| Curricular Tools | 2,701 | 4,230 |
| Equipment Expense | 365 | - |
| Dues & Subscriptions | 3,393 | 1,500 |
| Other | 50,106 | 41,517 |
| Subtotal - Special Education | <u>559,410</u> | <u>493,561</u> |
| Total - Added Needs | 1,340,430 | 1,307,265 |

| | 2025-26 | 2026-27 |
|--|------------------|------------------|
| | Amended | Initial |
| Pupil Services | | |
| Guidance Services | 84,281 | 87,156 |
| Health Services | 83,203 | 70,410 |
| Psychological Services | 45,706 | 38,469 |
| Speech Pathology | 115,940 | 139,213 |
| Social Work Services | 174,140 | 191,450 |
| Other (including recess aides) | 23,536 | 25,975 |
| Total - Pupil Services | 526,806 | 552,674 |
| Instructional Staff Support | | |
| Salaries & Wages | 394,188 | 420,194 |
| Payroll Taxes | 32,517 | 33,488 |
| Insurance Benefits | 70,820 | 77,275 |
| Other Benefits | 15,162 | 14,138 |
| Employment Expenses | 31,068 | 27,181 |
| Contracted Services | 146,459 | 149,361 |
| Curricular Tools | 13,030 | 11,430 |
| General Supplies | 250 | 250 |
| Improvement of Instruction | 293,480 | 273,124 |
| Communication | 5,100 | 5,100 |
| Other | 1,782 | 4,109 |
| Total - Instructional Staff Support | 1,003,856 | 1,015,650 |
| General Administration | | |
| Board of Education | | |
| Board of Education Administration | 107,289 | 107,252 |
| Employment Expenses | 510 | 525 |
| Professional Services - Audit & Other | 9,227 | 9,458 |
| Professional services - Legal | 8,250 | 8,250 |
| Insurance | 13,760 | 14,450 |
| Subtotal - Board of Education | 139,036 | 139,935 |
| Executive Administration | | |
| Executive Administration | 337,409 | 313,103 |
| Oversight Fee | 246,390 | 249,592 |
| Subtotal - Executive Administration | 583,798 | 562,695 |
| Grant Procurement | | |
| Grant Procurement | - | - |
| Subtotal - Grant Procurement | - | - |
| Total - General Administration | 722,834 | 702,630 |

| | <u>2025-26</u> <u>Amended</u> | <u>2026-27</u> <u>Initial</u> |
|---|----------------------------------|----------------------------------|
| School Administration | | |
| Office of the Principal | | |
| Salaries & Wages | 224,836 | 230,817 |
| Payroll Taxes | 18,661 | 19,158 |
| Insurance Benefits | 40,426 | 43,994 |
| Other Benefits | 5,379 | 5,543 |
| Employment Expenses | 13,915 | 14,159 |
| Contracted Services | 2,485 | 1,501 |
| General Supplies | 9,300 | 9,610 |
| Insurance | 940 | 990 |
| Communication | 6,045 | 6,200 |
| Dues & Subscriptions | 10,408 | 11,308 |
| Subtotal - Office of the Principal | <u>332,395</u> | <u>343,280</u> |
| Other School Administration | | |
| Admissions & Other Administrative Support | 153,535 | 167,697 |
| Salaries & Wages | 25,444 | 20,982 |
| Payroll Taxes | 2,112 | 1,742 |
| Insurance Benefits | 92 | 76 |
| Other Benefits | 611 | 504 |
| Employment Expenses | 1,075 | 1,000 |
| Marketing | 51,099 | 109,862 |
| Dues & Subscriptions | 250 | 250 |
| Subtotal - Other School Administration | <u>234,216</u> | <u>302,112</u> |
| Total - School Administration | 566,612 | 645,392 |
| Business & Internal Services | | |
| Fiscal Services | 336,687 | 372,779 |
| Internal Distribution Services | 7,426 | 6,937 |
| Total - Business & Internal Services | <u>344,113</u> | <u>379,716</u> |
| Central Services | | |
| Planning, Research, and Development | 6,870 | 9,621 |
| Information Services | 140,648 | 134,937 |
| Staff/Personnel Services | 531,865 | 550,775 |
| Data Processing Services | 110,599 | 155,782 |
| Other Central Services | 41,188 | 37,970 |
| Total - Central Services | <u>831,170</u> | <u>889,085</u> |
| Operations & Maintenance | | |
| Internal Building Services | 53,776 | 56,449 |
| Safety & Security | 47,578 | 47,910 |
| Insurance | 23,930 | 25,100 |
| Equipment Expense | 22,469 | 23,226 |
| Lease of Building | 982,200 | 982,200 |
| Janitorial Services | 203,866 | 210,200 |
| Building Repairs & Maintenance | 124,225 | 135,000 |
| Utilities | 121,800 | 133,600 |
| Taxes | 92,500 | 97,125 |
| Total - Operations & Maintenance | <u>1,672,344</u> | <u>1,710,810</u> |
| Pupil Transportation Services | | |
| Student Costs | 23,135 | 22,990 |
| Total - Pupil Transportation Services | <u>23,135</u> | <u>22,990</u> |

| | 2025-26 Amended | 2026-27 Initial |
|--|----------------------------------|----------------------------------|
| Other Support Services | | |
| Pupil Activities | | |
| Student Costs | 6 | 6 |
| Total - Pupil Activities | <u>6</u> | <u>6</u> |
| Community Services | | |
| Community Activities | | |
| Student Costs | 2,900 | 1,948 |
| Other | 87 | 58 |
| Total - Community Activities | <u>2,987</u> | <u>2,006</u> |
| Welfare Activities | | |
| Student Costs | 100 | - |
| Other | 3 | - |
| Total - Welfare Activities | <u>103</u> | <u>-</u> |
| Outgoing Transfer to School Service Fund | - | - |
| Total Expenditures & Other Transactions | 9,935,006 | 10,094,758 |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | - | - |
| Beginning Fund Balance (7/1) | 37,960 | 37,960 |
| Ending Fund Balance | <u>37,960</u> | <u>37,960</u> |

| | <u>2025-26 Amended</u> | <u>2026-27 Initial</u> |
|--|----------------------------|----------------------------|
| School Service Fund | | |
| REVENUE | | |
| Total Food Service Revenue | <u>-</u> | <u>-</u> |
| Transfer In from General Fund | - | - |
| Total Revenue and Incoming Transfers | - | - |
| EXPENDITURES | | |
| Operations & Maintenance | | |
| Total Operations & Maintenance | <u>-</u> | <u>-</u> |
| Food Services | | |
| Total Food Service Expenditures | <u>-</u> | <u>-</u> |
| Total Expenditures & Other Transactions | - | - |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | - | - |
| Beginning Fund Balance (7/1) | - | - |
| Ending Food Service Fund Balance | <u>-</u> | <u>-</u> |